

**77TH OREGON LEGISLATIVE ASSEMBLY
2013 REGULAR SESSION
STAFF MEASURE SUMMARY
HOUSE REVENUE COMMITTEE**

**MEASURE: HB 2511
CARRIER: Rep. Vega Pederson**

REVENUE: No Revenue Impact

FISCAL: No Fiscal Impact

Action: Do Pass

Vote: 9-0-0

Yeas: Bailey, Bentz, Berger, Conger, Davis, Gelsner, Read, Vega Pederson, Barnhart

Nays: 0

Exc.: 0

Prepared By: Paul Warner, Economist

Meeting Dates: 2/11, 2/20

WHAT THE BILL DOES: Clarifies that the Department of Revenue modifies refunds for 2% kicker credits only for those years in which the kicker credit applies.

ISSUES DISCUSSED:

- Possibility of applying kicker credit to different tax years.
- Need for precise language as to what years credit can be applied.
- HB 3543 from 2011 which changes the method of returning surplus kicker revenue from a refund to a credit.

EFFECT OF COMMITTEE AMENDMENTS: None

BACKGROUND: The 2% surplus kicker for personal income taxpayers was established by the 1979 Legislature. In 1995, the Legislature converted the personal kicker credit into a refund. The 2011 Legislature restored the personal income kicker to a credit. HB 2511 is intended to be clean-up language for the 2011 bill that made the change (HB 3543).

State Capitol Building
900 Court St NE, Room 143
Salem, OR 97301-1347

Phone: 503-986-1266
Fax: 503-986-1770
<http://www.leg.state.or.us>